

**PUBLIC HEARING AGENDA  
NORTH CAROLINA STATE BOARD OF CPA EXAMINERS  
APRIL 22, 2014  
10:00 A.M.  
1101 OBERLIN ROAD  
RALEIGH, NC**

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**I. Administrative Items**

A. Call to Order

**II. Hearing Testimony**

A. Case No. C2013139 - Daniel R. Chappell, #19229

B. Case No. C2013200 - Seungwon Andrew Hong, #35719

**III. Adjournment**

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
Case: #C2013139

IN THE MATTER OF:  
Daniel R. Chappell, #19229  
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners ("Board") has received evidence which if admitted at hearing would show that:

1. Respondent Daniel R. Chappell (hereinafter "Respondent") is the holder of a certificate of qualification admitting Respondent to practice as a Certified Public Accountant in North Carolina ("Certificate"). Respondent is subject to the provisions of Chapter 93 of the General Statutes of North Carolina and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent informed the Board on his 2012-2013 individual certificate renewal ("Renewal") that he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2011 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 CPE requirements.
5. Respondent was unable to provide documentation for all 2011 CPE that he claimed on his Renewal.
6. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

The discipline which the Board may impose on Respondent for violation of the aforementioned rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000.00 per infraction.

Notice of Hearing - 2  
Daniel R. Chappell

Pursuant to N.C. Gen. Stat. § 150B-38, you are entitled to a public hearing on this matter. This notice is to advise you that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh, on April 22, 2014, at 10:00 a.m. If you are not present, a decision may be reached in your absence, and you may be deemed to have waived your right to a hearing

Pursuant to N.C. Gen. Stat. § 150B-40(d), you may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

If you have questions, or additional pertinent evidence, or proof of compliance, or if you desire to attempt to resolve this matter informally, you may contact the Board's Staff Attorney, Frank Trainor, at (919) 715-9185 or [ftrainor@nccpaboard.gov](mailto:ftrainor@nccpaboard.gov), or the Board's Executive Director, Robert N. Brooks, at (919) 733-1425 or [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov).

This notice is issued the 27 day of JANUARY, 2014.



BY: Burt W. Bell

Professional Standards Committee Chairman  
North Carolina State Board of  
Certified Public Accountant Examiners

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
Case: #C2013200

IN THE MATTER OF:  
Seungwon "Andrew" Hong, #35719  
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners ("Board") has received evidence which if admitted at hearing would show that:

1. Respondent Seungwon "Andrew" Hong (hereinafter "Respondent") is the holder of a certificate of qualification admitting Respondent to practice as a Certified Public Accountant in North Carolina ("Certificate"). Respondent is subject to the provisions of Chapter 93 of the General Statutes of North Carolina and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent informed the Board on his 2012-2013 individual certificate renewal ("Renewal") that he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2011 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 CPE requirements.
5. Initially, Respondent was unresponsive to the Board staff's requests that he provide the CPE certificates of completion substantiating his 2011 CPE requirements.
6. Subsequently, Respondent was only able to provide documentation for eight (8.0) hours of CPE taken between January 1, 2011, and June 30, 2012, to meet the 2011 CPE requirement.
7. The matter was brought to the Board's Professional Standards Committee ("Committee"). The Respondent's responses to the Board staff following the Committee's review were untimely.

Notice of Hearing - 2  
Seungwon "Andrew" Hong

8. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), .0203, and .0206.

The discipline which the Board may impose on Respondent for violation of the aforementioned rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000.00 per infraction.

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This notice is issued the 27 day of JANUARY, 2014.



BY: [Signature]  
Professional Standards Committee Chairman  
North Carolina State Board of  
Certified Public Accountant Examiners